

TOPICAL INDEX TO TRANSACTION PRIVILEGE TAX RULINGS, PROCEDURES AND GUIDELINES

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1. RETAIL

Agricultural Equipment	TPR 95-20*	The imposition of transaction privilege tax on sales and leases of new agricultural equipment
Airline Food	TPR 99-4*	Taxation of sales of food and beverages to airlines when the airlines provide the food and beverages to passengers for no additional charge
Airport Activities	TPR 90-3*	Application of the Arizona transaction privilege tax on income derived from activities conducted by a city at an airport
Animal Feed	TPP 94-5*	Procedure for taxation of sales of animal feed
Business Assets	TPR 93-11	Taxability under the retail sales classification of business assets "sold" by an acquired corporation pursuant to an election made by an acquiring corporation under Internal Revenue Code § 338
CAFO	TPR 94-8*	Issues relating to taxation under the animal feed classification in relation to the exemption for sales to concentrated animal feeding operations
Coins	TPR 93-36	Sales of coins during the period July 1, 1986 through June 30, 1987 and after July 1, 1987; retail classification
Computers	TPR 93-48*	Taxation of computer hardware, software and related services
Copy Equipment	TPR 93-5*	Sales or rentals of copying equipment to persons engaged in business under the job printing classification
Dental Equipment	TPR 99-3	Items of tangible personal property utilized by dentists that qualify as exempt prosthetic appliances
Doc Fees	TPR 97-2	Transaction privilege tax exemption for motor vehicle dealers' documentation fees
Drop Shipments	TPR 95-13*	Taxation of drop shipments/third-party sales
Drug Sales	TPR 93-47	Application of the Arizona transaction privilege tax exemptions to sales of drugs and medical oxygen on prescription
Durable Medical Equipment	TPP 93-1	Application of the Arizona transaction privilege tax on income derived from the sale of durable medical equipment and related items
Florists	TPR 95-7*	Florists

Flux	TPR 93-32*	Mining of flux
Food for Needy	TPR 00-4	Exemption for sales of tangible personal property to nonprofit charitable organizations which regularly serve meals to the needy and indigent on a continuing basis at no cost
Food to Nonprofits	TPR 94-11	Exemption for sales of food to Internal Revenue Code § 501(c)(3) organizations which provide food with a nominal charge or without a monetary charge
Food Stamps	TPR 93-6	The retail exemption for items purchased with food stamps or food instruments
Food Vendors	TPR 02-4	Food sold by mobile food vendors
Four Inch Pipe	TPR 02-2	1. Whether gross income from the sale of pipe 4" or larger in diameter used to transport sewage qualifies for the deductions from the tax base under the retail classification and the use tax for 4" or larger pipe used to transport oil, natural gas, artificial gas, water or coal slurry. 2. Qualification of certain types of pipe, 4" or larger, for the deduction under A.R.S. § 42-5061(B)(6).
Gifts & Prizes	TPR 93-45*	Taxation of premiums, gifts and prizes provided by restaurants and similar food service businesses
Health Care Facilities	TPP 99-5	Procedure for Recognition of Exempt Status of I. A Qualifying Hospital or II. Rehabilitation Programs for Mentally or Physically Handicapped Persons or III. A Qualifying Community Health Center or IV. A Qualifying Health Care Organization
Indian Reservation, Taxation of Activities	TPR 95-11*	Taxation on Indian Reservations
Insurance Companies	TPR 93-18*	The applicability of the transaction privilege and use tax to insurance companies
Layaway Sales	TPR 93-19	Taxation of layaway sales
Library Materials	TPR 03-5*	Exemption for Sales of Materials to Publicly Funded Libraries for Use by the Public
Medical Equipment	TPR 93-43	Application of the Arizona transaction privilege and use tax on income derived from the sale of machinery, equipment, technology and related supplies used by physically and developmentally disabled persons and persons with head injuries

Mexicans, Sales to	TPP 95-2	Procedure for Documenting Nontaxable Sales to Mexican Nationals
Model Home Furniture	TPR 95-12*	Model Home Furniture
Motor Carriers, Lease to	TPR 03-2*	Transaction privilege tax deduction for lessors of motor vehicles that are subject to the motor carrier fee
Motor Carrier, One Way Fleets	TPR 03-3*	Transaction privilege tax deduction for lessors of one-way rental trucks that are subject to the motor carrier fee as part of an identifiable one-way fleet that is registered on an allocated basis
Motor Carriers, Transporters	TPR 03-4*	Transaction privilege tax deduction for leasing motor vehicles to persons engaged in business under the transporting classification when the motor carrier fee has been paid
Motor Vehicles, Nonresidents	TPR 03-1	The Sale of a Motor Vehicle to a Nonresident of Arizona for Use Outside of the State
Natural Gas	TPR 99-9*	Sales/Purchases of natural gas or liquefied petroleum gas
Newspaper Sales	TPR 93-26*	Newspaper sales through vending machines and retail stores
Personal Property Liquidations	TPR 95-1	Personal Property Liquidations
Refunds, Personal Property Liquidation	TPP 95-1*	Procedure for Refunds of Taxes Paid on Personal Property Liquidation Transactions
Residential Care Facilities	TPR 99-8	Exemption for residential care facilities operated in conjunction with a licensed nursing care institution
Residential Care Facility Refunds	TPP 94-2*	Procedure for requesting refunds of taxes paid on sales to or purchases by a residential care facility operated in conjunction with a licensed nursing care institution
Road Materials	TPR 93-2*	Taxation of the sale of road material to the State, County and other consumers under the retail classification and the prime contracting classification
School Districts	TPP 94-1*	Procedure for Taxation of Purchases and Sales of Tangible Personal Property by a School District
Seeds	TPR 93-12	Sales of seeds and plants

Services	TPR 93-31	Exemption under the retail classification for services rendered in addition to selling tangible personal property at retail
Services	TPR 90-2*	Taxation of transfer, i.e., sale, of items of tangible personal property by persons engaged in professional or personal service occupations or service businesses in the rendering of services to a consumer
Swap Meets	TPR 02-3*	Operation of swap meets
Tourist Publications	TPR 93-21*	Tax treatment of sales of publications published by this state to encourage tourist travel
U.S. Government	TPR 99-1*	Transactions with the United States Government
Vehicles	TPR 93-3	The tax treatment under the retail classification of the involuntary conversion of vehicles which are held for sale or lease by a dealer or lessor
Vehicle Trade-Ins	TPR 96-1	Used vehicle traded in on the purchase of a new vehicle
Veterinarians	TPP 92-2	Procedure for Taxation under Title 42 of Transactions Engaged in by Veterinarians
Videos	TPR 92-2	Taxability or exemption of video production activities and the associated sale of videotapes
Warranties	TPR 92-5	Warranty or service contracts, implied warranties and the use of tangible personal property in completion of warranty contracts, implied warranties or a "warranty or service provision"
Water, Sale/ Delivery of	TPR 01-2*	The application of the transaction privilege tax to the sale and/or delivery of water

2. TRANSPORTING

Aircraft Flights	TPR 93-13*	Taxation of aircraft flights; amusement classification and transporting classification
Motor Carriers, General	TPR 97-4	Transaction privilege tax exemption under the transporting classification for persons who have paid the motor carrier tax, the motor carrier fee or the light motor vehicle fee
Motor Carriers, Transporters	TPR 03-4*	Transaction privilege tax exemption for leasing motor vehicles and lightweight motor vehicles to persons engaged in business under the transporting classification when the motor carrier tax has been paid

Third Party Transportation	TPR 93-37	Application of the transaction privilege tax to the business of transporting for hire when the transporting is performed by third party independent contractors
Water, Sale/Delivery of	TPR 01-2*	The application of the transaction privilege tax to the sale and/or delivery of water

3. UTILITIES

Contribution Compensation	TPR 92-6	Tax treatment under the utilities classification of reimbursement of contribution compensation and related extraneous activities and services
Late Charges	TPR 93-14	Taxability of late charges collected on utility payments
User Fees	TPR 93-20	Taxability of fees received by a utility cooperative which provides water to its owners or users
Water, Sale/Delivery of	TPR 01-2*	The application of the transaction privilege tax to the sale and/or delivery of water

4. TELECOMMUNICATIONS

Coin Phones	TPR 94-1	The imposition of transaction privilege tax on businesses which provide coin-operated telephones for use by the public
FAX	TPR 99-6	Taxation of income derived from sending and receiving FAX messages
Mobile Telecommunications Sourcing Act	TPR 04-1	Taxation of mobile telecommunications services
Phone Directory	TPR 91-1	Application of the Arizona telecommunications transaction privilege tax on income derived from the publication of telephone or telecommunications directories by persons engaged in the business of telecommunications services
U.S. Government	TPR 93-15	Application of the telecommunication services excise tax to telecommunications services provided to the U.S. Government

5. PUBLICATION

Definition	TPR 95-2	Definition of Publication
Newspaper Sales	TPR 93-26*	Newspaper sales through vending machines and retail stores

Subscription Income	TPR 93-22	The tax treatment of subscription income from the sale of Arizona publications to out-of-state purchasers
Tourist Publications	TPR 93-21*	Tax treatment of sales of publications published by this state to encourage tourist travel

6. JOB PRINTING

Advertising Inserts	TPR 93-10	Taxation under the job printing classification of income received by a job printer for inserting advertising supplements in a newspaper
Copy Equipment	TPR 93-5*	Sales or rentals of copying equipment to persons engaged in business under the job printing classification
Free Newspapers	TPR 93-29	Exemption under the job printing classification for income derived from selling printing to a newspaper or magazine to be distributed without consideration
Job Printing	TPR 94-2	Taxation of persons engaged in the business of job printing, engraving, embossing and copying
Microfilm	TPR 90-1	Microfilm and/or microfiche copies of documents to owners and/or users of the documents
Use Tax on Printed Matter	UTR 02-1*	The imposition of use tax on purchases of printed matter from an out-of-state printer who prints, collates, sorts, and mails the printed matter to Arizona addresses

7. PIPELINE

8. PRIVATE CAR

9. COMMERCIAL LEASE

Affiliated Parties	TPR 93-39	Transaction privilege tax treatment of commercial rentals between affiliated parties
Affiliated Parties	TPR 93-9	Applicability of the affiliated corporation exemption under the commercial lease classification for nonprofit corporations and for subchapter S corporations
Pre 2/16/93 Agricultural Property	TPR 93-7	Levy of Transaction Privilege Tax on the Gross Income from the Leasing of Agricultural Real Property
Agricultural Property	TPR 95-3	Activities which comprise the business of leasing agricultural real property, and the exclusions available for leasing agricultural property between family members

Airport Facilities	TPR 90-3*	Application of the Arizona transaction privilege tax on income derived from activities conducted by a city at an airport
Gross Income	TPR 95-17	Gross Income Derived from Business Activity
Indian Reservation, Taxation of Activities	TPR 95-11*	Taxation on Indian Reservation
Mailboxes	TPR 99-7	Whether a business that provides individual mailboxes on their premises for the delivery of mail to customers is subject to transaction privilege tax
Nursing Care Institutions	TPP 94-3	Procedure for lessors to request refunds of transaction privilege tax paid on leases of real property used by licensed nursing care institutions
Parking Lots	TPR 99-2	Taxability of businesses that provide parking
Profit à Prendre	TPR 97-5	Proof necessary to meet the requirements of the profit à prendre exemption under the commercial lease classification
Swap Meets	TPR 02-3*	Operation of swap meets
Utility Services	TPR 92-7	The amount of the allowable deduction from the tax base for reimbursements for utility services under the commercial lease classification

10. TRANSIENT LODGING

Complimentary Food and Drink	TPR 02-1*	Taxation of complimentary food and drink provided by restaurants or lodging facilities
Personal Hygiene	TPR 95-18	Personal hygiene items for use in transient lodging
Taxation of Transient Lodging Facilities	TPR 06-1	Taxation of Charges for Goods, Services or Activities Customarily Provided in the Course of the Business of Operating a Transient Lodging Facility (Effective January 1, 2007)
Transient Defined	TPR 94-5	The definition of "transient" as used in the transient lodging classification; taxation of lodging facilities

11. PERSONAL PROPERTY RENTAL

Agricultural Equipment	TPR 95-20*	The imposition of transaction privilege tax on sales and leases of new agricultural equipment
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Car Rental	TPR 93-1*	Application of the car rental surcharge
Computers	TPR 93-48*	Taxation of computer hardware, software and related services
Converter Boxes	TPR 95-4	Taxation of the lease of converter boxes, remote controls and other related equipment
Copy Equipment	TPR 93-5*	Sales or rentals of copying equipment to persons engaged in business under the job printing classification
Flight Instruction	TPR 93-4	Flight Instruction; Personal Property Rental Classification
Long-term Leases	TPR 03-7	The Imposition of Transaction Privilege Tax on the Business of Leasing Automobiles on a Long-term Basis
Motor Carriers, Lease to	TPR 03-2*	Transaction privilege tax deduction for lessors of motor vehicles that are subject to the motor carrier fee
Motor Carrier, One Way Fleets	TPR 03-3*	Transaction privilege tax deduction for lessors of one-way rental trucks that are subject to the motor carrier fee as part of an identifiable one-way fleet that is registered on an allocated basis
Motor Carriers, Transporters	TPR 03-4*	Transaction privilege tax deduction for leasing motor vehicles to persons engaged in business under the transporting classification when the motor carrier fee has been paid
U.S. Government	TPR 99-1*	Transactions with the United States Government

12. MINING

Cinders	TPR 93-46	The production and sale of cinders
Flux	TPR 93-32*	Mining of flux
Tax Base	TPR 98-1	The tax base under the mining classification when the selling price of the mineral product includes an amount which represents the value added by additional processing, refinement or packaging

13. AMUSEMENT

Aircraft Flights	TPR 93-13*	Taxation of aircraft flights; amusement classification and transporting classification
Amusement Machines	TPR 93-23	Determining the party liable for payment of the transaction privilege tax imposed on amusement machines under the amusement classification

Coliseum Events	TPR 93-35	Arizona Coliseum and Exposition Center Board or County Fair Commissions; sponsored events; amusement classification
Hot Air Balloon	TPR 92-1	Application of the Arizona transaction privilege tax on income derived from hot air balloon activities
Nonprofit Organizations	TPR 93-34	The taxability of admission income of nonprofit charitable organizations and bona fide religious or educational institutions under the amusement classification
Sports Events	TPR 89-1	Application of existing transaction privilege tax law to sports events
Swap Meets	TPR 02-3*	Operation of swap meets

14. RESTAURANT

Airline Food	TPR 99-4*	Taxation of sales of food and beverages to airlines when the airlines provide the food and beverages to passengers for no additional charge
Airport Activities	TPR 90-3*	Application of the Arizona transaction privilege tax on income derived from activities conducted by a city at an airport
Catering	TPR 93-30	Taxation of income received from catering services
Complimentary Food and Drink	TPR 02-1*	Taxation of complimentary food and drink provided by restaurants or lodging facilities
Coupons	TPR 93-33	Taxation under the restaurant classification of coupons offering special or discount prices
Gifts & Prizes	TPR 93-45*	Taxation of premiums, gifts and prizes provided by restaurants and similar food service businesses
Paper Products	TPR 93-25	Taxation of the sales of paper and plastic products to restaurants and similar food service businesses
Services	TPR 93-16	Taxation under the restaurant classification of restaurant services provided in addition to meals and the taxation of service charges and gratuities
Universities, Sales at	TPR 93-24	Sales of food by a state university to students using a validated meal ticket
Veterans, Sales by	TPR 93-17	The exemption under the restaurant classification for sales of food or drink by veterans organizations

15. ANIMAL FEED

Animal Feed	TPP 94-5*	Procedure for taxation of sales of animal feed
CAFO	TPR 94-8*	Issues relating to taxation under the animal feed classification in relation to the exemption for sales to concentrated animal feeding operations

16. & 17. PRIME CONTRACTING AND OWNER/BUILDER SALES

Agency Agreement	TPR 95-21	Agency Agreements
Community Health Center	TPP 94-6	Procedure for Requesting Refunds of Tax Paid on Materials Used In Constructing Qualifying Community Health Centers
Computers	TPR 93-48*	Taxation of computer hardware, software and related services
Direct Costs, Qualifying	TPR 06-2	What are qualifying "direct costs" for purposes of identifying that portion of gross proceeds of sales or gross income not subject to transaction privilege tax under the prime contracting classification, as provided by A.R.S. § 42-5075(J)?
Factoring, Prime Contracting	TPP 00-2*	Procedure for Factoring Transaction Privilege Tax and Related Taxes for Prime Contractors
Groundwater & Soil Remediation	TPR 01-3	Deduction for Sales and Installation of Groundwater Monitoring Wells and Soil Remediation Activities
Indian Reservation, Taxation of Activities	TPR 95-11*	Taxation on Indian Reservation
Installation of M & E	TPR 00-1	Contractor's Liability for Tax for Periods Through December 31, 1998 on Installation of Machinery and Equipment and Other Tangible Personal Property
Installation of M & E	TPR 00-2	Contractor's Liability for Tax for Periods Beginning January 1, 1999 on Installation of Machinery and Equipment and Other Tangible Personal Property
Judicial Awards	TPR 93-27	Taxation under the prime contracting classification of judicial claim awards
Model Home Furniture	TPR 95-12*	Model Home Furniture

Out-of-State Contractors	TPR 93-40	The imposition of transaction privilege tax on out-of-state contractors for work performed in Arizona under the prime contracting classification
Permit Fees	TPR 95-15	Permit Fees Under Prime Contracting
Road Materials	TPR 93-2*	Taxation of the sale of road material to the State, County and other consumers under the retail classification and the prime contracting classification
SBA Contracts	TPR 93-42	Contractors' liability for transaction privilege tax under the prime contracting classification when work is performed for the Small Business Administration
Warranties	TPR 93-28	Taxation under the prime contracting classification of maintenance and warranty contracts

18. MEMBERSHIP CAMPING

19. USE

Dealer Vehicles	TPR 95-14	Motor Vehicles Removed from Dealer Inventory
Defective Items, Materials Used in	TPR 92-4	Whether raw materials or component parts which were exempt from the transaction privilege tax when purchased are subject to the use tax when used in defective products which are discarded or destroyed
Drop Shipments	TPR 95-13*	Taxation of drop shipments/third-party sales
Florists	TPR 95-7*	Florists
In-state Use Tax	UTR 00-1	A Purchaser's Potential Tax Liability Resulting From a Purchase of Tangible Personal Property From an In-state Vendor
Insurance Companies	TPR 93-18*	The applicability of the transaction privilege and use tax to insurance companies
Library Materials	TPR 03-5*	Exemption for Sales of Materials to Publicly Funded Libraries for Use by the Public
Model Home Furniture	TPR 95-12*	Model Home Furniture
Natural Gas	TPR 99-9*	Purchases of Natural Gas or Liquefied Petroleum Gas
Prescription Plan Cards	TPR 95-6	Prescription Plan Cards

Residential Care Facility Refunds	TPP 94-2*	Procedure for requesting refunds of taxes paid on sales to or purchases by a residential care facility operated in conjunction with a licensed nursing care institution
School Districts	TPP 94-1*	Procedure for Taxation of Purchases and Sales of Tangible Personal Property by a School District
Services	TPR 90-2*	Taxation of transfer, i.e., sale, of items of tangible personal property by persons engaged in professional or personal service occupations or service businesses in the rendering of services to a consumer
U.S. Government	TPR 99-1*	Transactions with the United States Government
Use Tax on Printed Matter	UTR 02-1*	The imposition of use tax on purchases of printed matter from an out-of-state printer who prints, collates, sorts, and mails the printed matter to Arizona addresses

20. MISCELLANEOUS

Car Rental	TPR 93-1*	Application of the car rental surcharge
County Excise Tax	TPR 96-5	County Excise Tax Applicable to Retail Sales and Prime Contracting Activities in More than One County
Jet Fuel	TPR 94-9	The application of the jet fuel excise and use tax on the sale and purchase of jet fuel
Program Cities	PCP 98-1	Procedure for obtaining a tax credit for city privilege taxes paid by construction contractors performing "off-site work" for speculative builders and owner-builders who construct developments or subdivisions, when the city or town does not allow a land deduction or allows a land deduction at original cost
Refunds, Personal Property Liquidation	TPP 95-1*	Procedure for Requesting Refunds of Taxes Paid on Personal Property Liquidation Transactions
Refund, Profit à Prendre	TPP 97-2	Procedure for Requesting Refunds of Taxes Paid on Mineral Leases
Tax Exempt Organizations	TPP 00-4	Procedure for Taxation Under Title 42 of Transactions Engaged in by Tax-Exempt Organizations

21. ADMINISTRATION

Alternative Signatures	GTR 05-1	Will the Department of Revenue permit income tax return preparers to use an alternative method of signing original returns, amended returns or requests for filing extensions?
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Amended Returns, Statutes of Limitation	GTR 99-1	Does the filing of an amended Arizona tax return constitute the filing of a return and provide a separate statute of limitations for that return
Closing Agreements	GTP 98-1	Closing Agreements
Controlled Subsidiary	GTR 02-1	What is a controlled subsidiary for purposes of Arizona Revised Statutes § 42-2003
Department Rulings	GTP 96-1	This Tax Procedure is released to provide guidance regarding the Department of Revenue's issuance of Tax Rulings and Tax Procedures
Electronic Data Interchange (EDI)	GTR 96-1	General requirements for maintenance and retention of books received through EDI
Exemption Certificates	TPP 00-3	Procedure for Use of Exemption Certificates
Factoring, Non Prime Contractors	TPP 00-1	Procedure for Factoring Transaction Privilege Tax and Related Taxes for Retailers and other Non Prime Contractors (Prime Contractors: See TPP 00-2)
Factoring, Prime Contracting	TPP 00-2*	Procedure for Factoring Transaction Privilege Tax and Related Taxes for Prime Contractors
Fax Machines	GTP 94-4	Procedure for Public/Practitioner use of Department of Revenue Facsimile Machines
Finality of Taxes	GTR 04-1	When does the amount of taxes determined to be due become final?
Forms	GTP 96-2	Tax Forms and Instructions
Holidays	GTR 94-2	Determination as to when a filing is considered to be timely if the due date falls on a weekend and/or legal holiday
Monthly Filing	TPR 94-4	Clarification of the statutory requirements for filing transaction privilege tax and use tax returns on a monthly basis
Oral Advice	GTR 07-1	Information concerning written and oral advice provided to taxpayers by the Department of Revenue
Penalties	GTR 04-2	Arizona Department of Revenue standards for abatement of penalties based on reasonable cause

Postmarks	GTR 93-1	Determination of timely filing of tax returns based on the acceptance of postage meter postmarks; disputed postmarks
Power of Attorney	GTP 95-2 ***	Procedure for Submission of a Power of Attorney Advisory
Private Taxpayer Rulings	GTP 07-1	Issuance of Private Taxpayer Rulings
Public Inspections	GTP 07-2	Public Inspection of Private Taxpayer Rulings
Refunds	TPP 04-2	Procedure for Requesting Refunds Under Laws 2004, Chapter 309, 46 th Legislature, Second Regular Session
Refunds	TPP 04-1	Procedure for Requesting Refunds Under Laws 2004, Chapter 242, 46 th Legislature, Second Regular Session
Refunds	TPP 01-2	Procedure for Requesting Refunds Under Laws 2001, Chapter 137, 45 th Legislature, First Regular Session
Refunds	TPP 01-1	Procedure for Requesting Refunds Under Laws 2001, Chapter 314, 45 th Legislature, First Regular Session
Refunds	TPP 99-8	Procedure for Requesting Refunds Under Laws 1999, Chapter 153, 44 th Legislature
Refunds	TPP 99-7	Procedure for Requesting Refunds Under Laws 1999, Chapter 2, Senate Bill 1002, 44 th Legislature, Second Special Session
Refunds	TPP 99-6	Procedure for Requesting Refunds Under Laws 1999, Chapter 87
Refunds	TPP 99-4	Procedure for Requesting Refunds Under Laws 1998, Chapter 286
Refunds	TPP 99-3	Procedure for Requesting Refunds Under Laws 1998, Chapters 88, 105 and 177
Refunds	TPP 99-2	Procedure for Requesting Refunds Under Laws 1997, Chapter 274
Refunds	TPP 99-1	Procedure for Requesting Refunds Under Laws 1997, Chapters 116 and 227
Refunds	TPP 94-4	Procedure for Requesting Refunds Under Laws 1994, Chapters 92, 305, 309, 312, 328, 333 and 352

Rulings	GTR 91-4	What is a Tax Ruling
State Agencies, Determinations	GTR 93-2	Whether a determination by another state agency may effect a determination by the Department of Revenue
Taxpayer Assistance Orders	GTP 94-5	Procedure for Requesting a Taxpayer Assistance Order

(Revised 05/06/08)